



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.1284

AMARAVATI, WEDNESDAY, NOVEMBER 8, 2023

G.1139

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT & RULES, 2017 -
AMENDMENTS TO G.O.Ms.No.265, REVENUE (CT-II) DEPARTMENT, DATED
29.06.2017.

[G.O.Ms.No.524, Revenue (Commercial Taxes), 8th November, 2023.]

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 54 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.265, Revenue(CT-II)Department, dated 29.06.2017, namely:-

AMENDMENT

In the said notification, in opening paragraph , for the words, brackets, letters and figures "specified in sub- item (b) of item 5 of Schedule II of the Andhra Pradesh Goods and Services Tax Act", the words, "of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier", shall be substituted.

This notification shall come into force with effect from the 20th October, 2023.

N. GULZAR,

Secretary to Government (CT) Finance.

Note:-The principal notification issued in G.O.Ms.No.265, Revenue (CT-II) Department, dated 29.06.2017, was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. 8, Dt:07-06-2017.

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